CERTIFY THAT THIS CORRESPONDENCE IS BEING DEPOSITED WITH THE UNITED STATES POSTAL SERVICE AS ASS MAIL IN AN ENVELOPE ADDRESSED TO: COMMISSIONER FOR PATENTS, P.O. BOX 1450, ALEXANDRIA, VA 22313-1450, ON THE DATE INDICATED BELOW.

Date: March 30, 2005

MAIL STOP AMENDMENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re Patent Application of: Haruyoshi Sato et al.

Conf. No.:

2460

Group Art Unit:

2871

Appln. No.:

10/791,113

Examiner:

George Y. Wang

Filing Date:

March 2, 2004

Attorney Docket No.:

8305-236US (NP141-1)

Title:

Elliptical Polarizer and Liquid Crystal Display Device

PETITION FOR EXTENSION OF TIME UNDER (37 C.F.R. § 1.136(A))

Applicant in the above-identified application hereby petitions for a one-month extension of time to and including March 30, 2005 for responding to the Office Action mailed November 30, 2004 (Paper No. 112604). A response to the Office Action accompanies this Petition.

[X] A check in the amount of \$120.00 is enclosed herewith.

[X] The Commissioner is hereby authorized to charge Deposit Account No. 50-1017 (Billing No. 208305.0236) as noted below. A duplicate copy is enclosed.

Extension fee in the amount of \$.00

[X] Any deficiencies or overpayments in the above-calculated fee.

Respectfully submitted,

HARUYOSHI SATO et al.

01 FC:1251

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